

261—20.14(260G) Job credits allocation.

20.14(1) The department shall allot the total amount of program job credits authorized and available for the fiscal year to each community college based upon need ratios as follows:

Merged Area	Need Based Proportionate Allotment Minimum \$80,000 to Each Community College
I. Northeast Iowa Community College	4.63%
II. North Iowa Area Community College	4.63%
III. Iowa Lakes Community College	2.67%
IV. Northwest Iowa Community College	2.67%
V. Iowa Central Community College	4.64%
VI. Iowa Valley Community College District	4.38%
VII. Hawkeye Community College	6.62%
IX. Eastern Iowa Community College District	8.68%
X. Kirkwood Community College	17.00%
XI. Des Moines Area Community College	19.00%
XII. Western Iowa Tech Community College	5.13%
XIII. Iowa Western Community College	6.51%
XIV. Southwestern Community College	2.67%
XV. Indian Hills Community College	7.13%
XVI. Southeastern Community College	3.64%
	100.00%

20.14(2) For purposes of allotment, the foregoing ratios shall be applied to commitments made by community colleges pursuant to three cycle periods during the fiscal year, beginning on the following cycle dates: August 1, December 1, and May 1.

20.14(3) A commitment for a cycle period is established by filing a copy of an executed agreement or a statement of intent with the department not later than ten days prior to the next cycle date. Each community college may commit all or a portion of its proportionate allotment during each cycle period. Any amount uncommitted as of the cycle date shall be reported in the statement of intent and will carry over to the next cycle period and be reallocated by the department to the other community colleges based upon the same proportionate allotment ratios set out in subrule 20.14(1).

20.14(4) Notwithstanding subrule 20.14(3), it is recognized that 2000 Iowa Acts, chapter 1196, section 5, requires that any portion of an allocation to a community college uncommitted on April 1 of a fiscal year may be available for use by other community colleges. As of April 1, each college shall have either an agreement or a statement of intent indicating that the college will enter into an agreement by May 1 to retain the college's current fiscal year allotment. Any job credit allotments that do not have accompanying agreements as of the May 1 cycle date will be available for proportional reallocation to other community colleges with signed agreements that have not received all of the tax credits that are needed under the agreement.

20.14(5) Beginning with the May 1 cycle, the department will accept program agreements or statements of intent for the first cycle of the following fiscal year's tax credit allotment. For the fiscal year beginning July 1, 2002, proportionate allocation ratios as described in subrule 20.14(1) will be reviewed and examined for possible modification based upon need in the respective merged areas throughout the state. Such review shall take place immediately following the August 1, 2001, cycle period allocation of credits.

20.14(6) The department shall calculate and report to each community college the number of job credits available for distribution each cycle period during the fiscal year based upon the proportionate

allocation ratios set out in subrule 20.14(1) and subrule 20.14(4). Ratios in subrule 20.14(1) will be updated every two years beginning July 1, 2002.

20.14(7) So long as job credits are available for a cycle period, if an agreement provides for a two-year student program, the commitment shall be deemed to include the full amount of credits necessary to fund the entire two-year program and the duration of the agreement even though allocations for more than one fiscal year may be required.

20.14(8) Allocation credits, once received, may be retroactively applied to eligible programs during the fiscal year so long as the amount to be received does not exceed the proportionate allocation for each cycle period.